

**CITY OF HORSESHOE BAY****ORDINANCE NO. ORD 12-09-17A****ORDINANCE ADOPTING 2013 BUDGET**

**AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING 10-1-2012 AND ENDING 9-30-2013 IN ACCORDANCE WITH LAWS OF THE STATE OF TEXAS, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, pursuant to Chapter 102.001 (b) of the Texas Local Government Code, the City Manager of a municipality may serve as Budget Officer for the governing body of the municipality and shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

**WHEREAS**, the City Manager of the City of Horseshoe Bay serves as the Budget Officer for the City and has submitted to the City Council a Proposed Budget of the revenues of said City and the expenses of conducting the affairs thereof; and

**WHEREAS**, said Proposed Budget and all supporting schedules was filed with the City Secretary on August 14, 2012; and

**WHEREAS**, the Notice of Public Hearing on the Proposed Budget was published on September 3, 2012 in the Highlander Newspaper in accordance with Section 102.0065 of the Local Government Code; and

**WHEREAS**, the Mayor conducted the Public Hearing on the Proposed Budget on September 17, 2012; and

**WHEREAS**, the City Manager has submitted to the City Council a Final Budget consistent with the changes to the revenues and expenditures of the Proposed Budget that the City Council recommended at the Public Meeting held on August 28, 2012; and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HORSESHOE BAY, TEXAS:**

That the final budget attached hereto as Exhibit A reflects the revenue of the City of Horseshoe Bay and the expenses of conducting the affairs thereof for the fiscal year beginning 10-01-2012, and ending 9-30-2013.

**VOL. 1539 PAGE 0772**

**I.**

That the Final Budget includes funding for the following approved City Staff: City Manager, Utilities Director, Finance Director, Development Services Manager, Police Chief, Assistant Police Chief, Fire Chief, Assistant Fire Chief, City Secretary, Project Manager, Field Operations Staff - 12, Plant Operations Staff - 7, Police Staff - 17 full-time and 1 part-time, Firefighters - 15 full-time and a pool of 13 part-time, Customer Services/Support - 4, Administration - 4, Development Services - 2, Animal Control - 1, Recycle Monitor - 1 full-time and 1 part-time.

**II.**

This Ordinance shall take effect and be in force from and after its approval and publication, as may be required by law.

**III.**

Should any part of this Ordinance be declared invalid, for any reason, such invalidity shall not affect the remainder of this Ordinance.

**IV.**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

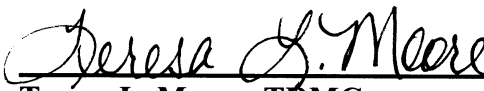
**ADOPTED AND APPROVED** on this 17th day of September, 2012 by a vote of the City Council of the City of Horseshoe Bay, Texas.

**CITY OF HORSESHOE BAY, TEXAS**



**Robert W. Lambert, Mayor**

**ATTEST:**



**Teresa L. Moore, TRMC  
City Secretary**



**VOL. 1539 PAGE 0773**

# EXHIBIT A

## CITY OF HORSESHOE BAY

### GENERAL FUND BUDGET SUMMARY FISCAL YEAR 2012 - 2013

BEGINNING UNRESTRICTED FUND BALANCE	4,253,000
-------------------------------------	-----------

REVENUES:

Ad Valorem Taxes (\$.222/\$100 Tax Rate)	3,450,000
Ad Valorem Taxes - Penalty & Interest/Other	34,500
Sales Tax	625,000
PEC Franchise Tax	180,000
Mixed Beverage Tax	41,000
Administration	453,750
Fire	237,500
Emergency Service District	33,750
Police	3,500
Development Services	58,000
Street Maintenance	803,750
Municipal Court	8,000
Interest From Investments	5,000
	<u>5,933,750</u>

TOTAL FUNDS AVAILABLE	<u>10,186,750</u>
-----------------------	-------------------

EXPENDITURES:

Operating Expenditures:

Administration	1,688,000
Fire	1,587,500
Police	1,608,750
Animal Control	132,500
Development Services	311,000
Street Maintenance	295,000
Capital Expenditures	45,000
Transfers Out to the Capital Projects Fund	1,250,000

TOTAL EXPENDITURES	<u>6,917,750</u>
--------------------	------------------

ENDING UNRESTRICTED FUND BALANCE	<u><u>3,269,000</u></u>
----------------------------------	-------------------------

**CITY OF HORSESHOE BAY**

**GENERAL FUND CAPITAL EXPENDITURES  
FISCAL YEAR 2013 BUDGET**

1000	ADMINISTRATION	
50959	Parks and Recreation - Martin Park	15,000
	GENERAL EQUIPMENT REPLACEMENT	<u>30,000</u>
	<b>TOTAL FY2013 CAPITAL EXPENDITURES</b>	<u><u>45,000</u></u>

# CITY OF HORSESHOE BAY

## GENERAL FUND BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING REVENUE</b>			
1000	ADMINISTRATION		
40170	Administrative Fees	421,750	417,500
40180	Other Income	15,000	5,000
40185	Other Income-Permits	500	250
40193	Municipal Court Revenue	9,000	8,000
40194	Traffic Fines	33,500	30,000
Total 1000	ADMINISTRATION	479,750	460,750
5000	FIRE		
40180	Other Income	1,500	1,000
40186	Other Income-Pub/Sfty Donation	5,000	1,500
40506	Fire Fighting Services	215,000	235,000
Total 5000	FIRE	221,500	237,500
6000	EMERGENCY SERVICE DISTRICT		
40190	Llano Cty ESD #1 Contract Svcs	24,250	24,750
40191	Llano Co. ESD #1 - Rent	9,600	9,000
Total 6000	EMERGENCY SERVICE DISTRICT	33,850	33,750
7000	TAX		
40160	Property Tax Collected (M & O)	3,450,000	3,450,000
40162	Penalty & Interest (M & O)	34,500	34,500
40163	Mixed Beverage Tax	41,000	41,000
40165	Sales Tax	675,000	625,000
40166	PEC Franchise Tax	180,000	180,000
40180	Other Income	750	1,000
Total 7000	TAX	4,381,250	4,331,500
8000	POLICE		
40180	Other Income	1,200	500
40182	Other Income - Grants	89,750	0
40186	Other Income-Pub/Sfty Donation	3,600	3,000
Total 8000	POLICE	94,550	3,500

# CITY OF HORSESHOE BAY

## GENERAL FUND BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
9500	DEVELOPMENT SERVICES		
40180	Other Income	3,000	3,000
40183	Building Permit Fees	50,000	50,000
40184	Plat Fees	2,000	2,000
40192	Zoning Fees	1,500	1,500
40197	Plan Reviews	0	0
40198	Compliance Inspection Fees	1,000	1,000
40199	OSSF Permit Fees	500	500
Total 9500	DEVELOPMENT SERVICES	58,000	58,000
9600	STREET MAINTENANCE		
40165	Sales Tax	112,500	110,000
40207	Pecan Creek Association	3,750	3,750
40208	Applehead POA	5,750	5,750
40209	Applehead Island POA	1,000	1,000
40210	HSB POA	600,000	400,000
40211	Cable Franchise Fees	30,750	33,250
40213	Amenities Owner	250,000	250,000
Total 9600	STREET MAINTENANCE	1,003,750	803,750
9999	INTEREST INCOME		
40220	Interest on Investments	6,000	5,000
Total 9999	INTEREST INCOME	6,000	5,000
<b>TOTAL OPERATING REVENUE</b>		<b>6,278,650</b>	<b>5,933,750</b>

VOL. 1539 PAGE 0777

# CITY OF HORSESHOE BAY

## GENERAL FUND BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING EXPENDITURES</b>			
1000	ADMINISTRATION		
50410	Salaries & Wages	428,500	416,250
50411	Overtime	500	1,000
50415	Employers FICA Expense	32,750	32,000
50420	Group Insurance Premiums	60,000	60,000
50430	Pension Plan I	23,000	26,750
50432	Pension Plan II	18,000	20,500
50435	Employers Unemployment Expense	10,000	10,000
50500	Accounting & Auditing Expense	12,750	13,000
50505	Professional Services	11,000	15,500
50506	Election Contracts	0	10,500
50509	Appraisal/Tax - Burnet	8,500	9,000
50510	Appraisal/Tax - Llano	84,500	87,500
50545	Maintenance Contracts	30,000	30,000
50548	Contract Services	0	30,000
50564	Codification	5,000	5,000
50565	City Council Expense	1,000	2,000
50570	Dispatch Expense	69,000	69,000
50575	Dues, Fees, & Subscriptions	6,000	6,000
50585	Electricity	42,000	42,000
50593	Travel, Training, Schools	6,000	6,000
50595	Fuel & Lubricants	500	500
50596	Employee Awards Program	1,000	1,000
50607	Garbage Service	2,500	2,500
50610	Property & Liability Ins.	75,000	80,000
50611	Workers' Comp Insurance	72,000	80,000
50620	Legal Expense	50,000	50,000
50621	Contingency	0	250,000
50625	Fireworks	10,000	10,000
50630	M & R - Building	20,000	20,000
50650	M & R - Grounds	7,000	7,500
50685	M & R - Vehicles	1,000	1,500
50753	Merchant Fee - CC	3,000	3,000
50765	Other Expense	6,000	5,000
50775	Postage	12,500	12,500
50780	Printing & Office Supplies	34,500	25,000
50810	Communications	35,000	35,000
50826	Municipal Court	27,500	27,500
50827	Contributions	5,000	10,000
50863	Lot Mowing	50,000	50,000
50864	Lot Clearing	75,000	75,000
50866	Tree Removal	25,000	50,000
Total 1000	ADMINISTRATION	1,361,000	1,688,000

# CITY OF HORSESHOE BAY

## GENERAL FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
5000	FIRE		
50410	Salaries & Wages	950,000	985,000
50411	Overtime	30,000	25,000
50412	Salaries - P/T Firefighters	15,000	15,000
50415	Employers FICA Expense	76,000	78,250
50420	Group Insurance Premiums	170,000	177,500
50430	Pension Plan I	62,000	65,750
50432	Pension Plan II	42,000	49,000
50505	Professional Services	8,500	12,250
50545	Maintenance Contracts	0	4,750
50575	Dues, Fees, & Subscriptions	4,750	6,500
50592	Equipment & Supplies	15,000	16,500
50593	Travel, Training, Schools	22,000	22,000
50594	Fire Protection Gear	25,000	28,000
50595	Fuel & Lubricants	22,250	25,000
50640	M & R - Equipment	16,000	16,000
50685	M & R - Vehicles	24,000	28,000
50765	Other Expense	11,000	11,000
50775	Postage	500	500
50780	Printing & Office Supplies	2,000	2,000
50800	Safety Equipment & Supplies	3,000	4,000
50829	Public Safety Donations	4,700	1,500
50830	Uniforms	12,000	14,000
Total 5000	FIRE	1,515,700	1,587,500
8000	POLICE		
50410	Salaries & Wages	991,750	1,069,000
50411	Overtime	14,000	14,000
50415	Employers FICA Expense	75,500	82,750
50420	Group Insurance Premiums	145,500	156,500
50430	Pension Plan I	61,500	67,000
50432	Pension Plan II	45,000	52,000
50548	Contract Services	10,000	10,000
50575	Dues, Fees, & Subscriptions	7,000	7,000
50592	Equipment & Supplies	3,000	3,000
50593	Travel, Training, Schools	6,000	6,500
50595	Fuel & Lubricants	72,000	77,500
50615	Investigation Contingency	4,000	4,500
50616	Jail Expense	300	500
50640	M & R - Equipment	2,500	2,500
50684	New Vehicle Make-Ready	9,000	0
50685	M & R - Vehicles	24,000	24,000
50686	M & R - Weapons	4,000	4,000
50760	Medical	750	750
50761	N.E.T. - Funding	5,000	5,000
50765	Other Expense	3,500	3,500



# CITY OF HORSESHOE BAY

## GENERAL FUND BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
50775	Postage	250	250
50780	Printing & Office Supplies	5,250	2,500
50800	Safety Equipment & Supplies	10,700	3,000
50829	Public Safety Donations	3,000	3,000
50830	Uniforms	10,000	10,000
<b>Total 8000 POLICE</b>		<b>1,513,500</b>	<b>1,608,750</b>
9000	ANIMAL CONTROL		
50410	Salaries & Wages	36,500	37,500
50411	Overtime	5,000	5,000
50415	Employers FICA Expense	3,250	3,500
50420	Group Insurance Premiums	6,750	6,750
50430	Pension Plan I	1,750	2,500
50432	Pension Plan II	1,750	1,750
50502	Animal Shelter	3,000	3,000
50592	Equipment & Supplies	750	750
50593	Travel, Training, Schools	500	500
50595	Fuel & Lubricants	8,500	8,500
50685	M & R - Vehicles	2,500	2,000
50765	Other Expense	250	250
50830	Uniforms	500	500
50862	Deer Management	40,000	60,000
<b>Total 9000 ANIMAL CONTROL</b>		<b>111,000</b>	<b>132,500</b>
9500	DEVELOPMENT SERVICES		
50410	Salaries & Wages	190,000	156,750
50411	Overtime	1,000	2,000
50415	Employers FICA Expense	14,750	12,250
50420	Group Insurance Premiums	40,000	32,000
50430	Pension Plan I	11,250	11,750
50432	Pension Plan II	7,750	7,750
50545	Maintenance Contracts	9,000	10,000
50575	Dues, Fees, & Subscriptions	4,500	5,000
50590	Engineering Fees	18,000	50,000
50592	Equipment & Supplies	1,500	2,500
50593	Travel, Training, Schools	5,000	5,000
50595	Fuel & Lubricants	3,500	5,000
50685	M & R - Vehicles	1,000	2,000
50753	Merchant Fee - CC	1,000	1,000
50765	Other Expense	1,500	2,500
50775	Postage	250	1,000
50777	Advertisements/Notices	250	1,500
50780	Printing & Office Supplies	1,500	2,000
50830	Uniforms	700	1,000
<b>Total 9500 DEVELOPMENT SERVICES</b>		<b>312,450</b>	<b>311,000</b>

VOL. 1539 PAGE 0780

# CITY OF HORSESHOE BAY

## GENERAL FUND BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
9600	STREETS MAINTENANCE		
50590	Engineering Fees	0	10,000
50854	Street Patching Contract	60,000	75,000
50855	Street Patching Materials	20,000	25,000
50856	Drainage	5,000	10,000
50857	Traffic Signs Contract	22,000	30,000
50858	Traffic Signs Materials	10,000	15,000
50859	Litter Control Contract	25,000	30,000
50865	ROW Maintenance	100,000	100,000
Total 9600 STREETS MAINTENANCE		242,000	295,000
<b>TOTAL OPERATING EXPENDITURES</b>		5,055,650	5,622,750
<b>FY 2012 CAPITAL OUTLAY</b>		290,750	
<b>FY 2013 CAPITAL OUTLAY</b>			
1000	ADMINISTRATION		
50959	Parks and Recreation - Martin Park		15,000
<b>GENERAL EQUIPMENT REPLACEMENT</b>			30,000
<b>TOTAL FY 2013 CAPITAL</b>			45,000
9995	TRANSFERS OUT		
50834	Transfers Out to the CP Fund	250,000	1,250,000
Total 9995 TRANSFERS OUT		250,000	1,250,000
<b>TOTAL EXPENDITURES</b>		5,596,400	6,917,750
<b>REVENUE OVER EXPENDITURES</b>		682,250	(984,000)

VOL. 1539 PAGE 0781

**CITY OF HORSESHOE BAY**

**UTILITY FUND  
BUDGET SUMMARY  
FISCAL YEAR 2012 - 2013**

BEGINNING UNRESTRICTED NET ASSETS 20,453,000

**REVENUES:**

Operating Revenues:

Water Production & Distribution	3,133,000
Wastewater Treatment & Collection	2,029,500
Solid Waste - Collection	783,250
Standby Fees	2,750
Interest From Investments	6,750

TOTAL REVENUES 5,955,250

TOTAL FUNDS AVAILABLE 26,408,250

**EXPENSES:**

Operating Expenses:

Administration	1,825,075
Water Production & Distribution	1,268,750
Wastewater Treatment & Collection	1,063,250
Solid Waste	635,500

Total Operating Expenses 4,792,575

Depreciation 1,500,000

TOTAL EXPENSES 6,292,575

ENDING UNRESTRICTED NET ASSETS 20,115,675

TOTAL OPERATING REVENUES 5,955,250

TOTAL OPERATING EXPENSES 4,792,575

EXCESS REVENUES OVER EXPENSES 1,162,675

**ADDITIONAL EXPENDITURES**

Capital	630,000
Major Projects	2,690,000
Developer's Contribution	(2,090,000)
Debt Service - Principal	460,000

TOTAL ADDITIONAL EXPENDITURES 1,690,000

NET CASH FLOW (527,325)

**CITY OF HORSESHOE BAY**

**UTILITY FUND CAPITAL EXPENDITURES  
FISCAL YEAR 2012 - 2013**

**FY 2013 ROUTINE CAPITAL EXPENDITURES**

14111-045	Fencecrete Fence for CWTP Front & SR Yard W	105,000
14121-052	Loop the Trails water line	150,000
14121-053	CWTP Sludge Barriers	42,000
14123-016	Line Extensions (Water)	10,000
14133-016	Line Extensions (Wastewater)	10,000
14151-023	Meter Replacement	90,000
14151-054	Replacement Backhoe (WWTP/Recycle)	85,000
14151-053	DR 5000 Analyzer for Water/Wastewater	10,000
14151-054	Lawn mower replacement	8,000
14151-055	Fork Lift for Warehouse	10,000
14151-056	ATV Vehicle with dump Bed	12,000
14151-057	Plate compactor or Double drum roller	16,000
14151-058	Pavement saw cutting machine	9,000
14167-999	Vehicle Addition (Foreman's)	23,000
	Emergency Equipment Replacement	<u>50,000</u>
	SUBTOTAL ROUTINE CAPITAL EXPENDITURES	630,000

**FY 2013 MAJOR CAPITAL EXPENDITURES**

13183-011	West Water Plant Expansion - Engineering	100,000 *
13198-968	HSB N Blvd N Waterline Replacement	70,000
13200-966	HSB Blvd 12" Waterline Replacement	530,000
13192-034	Summit Rock Elevated Storage Tank	1,450,000 *
13194-035	Summit Rock Lift Station	<u>540,000 *</u>
	SUBTOTAL MAJOR CAPITAL EXPENDITURES	2,690,000
	DEVELOPER'S CONTRIBUTION	<u>(2,090,000) *</u>
	NET CITY COST OF MAJOR CAPITAL EXPENDITURES	600,000
	<b>TOTAL FY 2013 CAPITAL EXPENDITURES</b>	<u><u>1,230,000</u></u>

# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING REVENUE</b>			
1001	WATER - PRODUCTION		
40110	Water District Service Fees	2,854,750	2,785,500
40111	Water Non-District Service Fee	273,000	268,000
40112	Water Tap Connection Fees	27,000	30,000
40115	Reconnection Fees	12,000	12,000
40116	Temporary Meter Fees	5,500	6,000
40117	Water & Sewer P & I Service	13,000	13,000
40178	Other Income - Leases	7,500	7,500
40180	Other Income	10,500	10,000
40185	Other Income-Permits	1,000	1,000
Total 1001	WATER - PRODUCTION	3,204,250	3,133,000
2001	WASTEWATER - TREATMENT		
40117	Water & Sewer P & I Service	12,500	12,500
40120	Sewer Customer Service Fees	1,782,000	1,780,000
40122	Sewer Tap Connection Fees	12,000	12,000
40124	Sewer Service - Cottonwood Shores	114,000	114,000
40125	Sewer Service - LCMUD#1	46,000	46,000
40127	Grinder Sales	55,000	60,000
40180	Other Income	5,000	5,000
Total 2001	WASTEWATER - TREATMENT	2,026,500	2,029,500
3001	SOLID WASTE - RECYCLING		
40126	Brush Disposal	13,000	13,000
40130	Garbage Fees - Commercial	119,000	120,000
40135	Garbage Fees - Residential	645,000	650,000
40180	Other Income	250	250
Total 3001	SOLID WASTE - RECYCLING	777,250	783,250
4000	STANDBY		
40140	Standby Customer Service Fees	1,500	1,500
40142	Penalty & Interest - Standby	1,300	1,250
Total 4000	STANDBY	2,800	2,750
9999	INTEREST INCOME		
40220	Interest on Investments	7,500	6,750
Total 9999	INTEREST INCOME	7,500	6,750
<b>TOTAL OPERATING REVENUE</b>		<b>6,018,300</b>	<b>5,955,250</b>

VOL. 1539 PAGE 0784

# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING EXPENSE</b>			
1000	ADMINISTRATION		
50410	Salaries & Wages	238,000	250,175
50411	Overtime	5,200	5,200
50415	Employers FICA Expense	18,500	19,500
50420	Group Insurance Premiums	52,250	52,500
50430	Pension Plan I	15,000	16,500
50432	Pension Plan II	10,500	12,000
50435	Employers Unemployment Expense	5,000	5,000
50505	Professional Services	5,000	5,000
50512	Utility Billing	28,000	28,000
50516	Debt Service - Interest Series 2007	256,000	245,000
50517	Bond Issuance Cost - Series 2007	3,500	3,500
50518	Debt Service Interest-Series 2011	117,500	107,250
50519	Bond Issuance Cost - Series 2011	4,750	4,750
50545	Maintenance Contracts	50,000	50,000
50575	Dues, Fees, & Subscriptions	13,500	14,000
50581	Electricity/Recycle Center	1,250	1,250
50582	Electricity/WW Treatment Plant	162,000	163,000
50583	Electricity/West WTP	55,000	55,000
50585	Electricity/Field Maintenance Facilities	6,600	6,750
50586	Electricity / CWTP	155,000	155,000
50590	Engineering Fees	50,000	60,000
50593	Travel, Training, Schools	19,000	21,000
50596	Employee Awards Program	1,000	1,000
50607	Garbage Service	1,000	1,000
50630	M & R - Building	15,000	10,000
50650	M & R - Grounds	22,000	18,000
50753	Merchant Fee - CC	35,000	36,000
50765	Other Expense	3,500	3,500
50775	Postage	1,200	1,200
50780	Printing & Office Supplies	15,000	15,500
50810	Communications	36,000	35,000
50825	Uncollectable Accounts	3,000	5,000
50830	Uniforms	750	1,000
50840	Administrative Fees	421,750	417,500
Total 1000	ADMINISTRATION	1,826,750	1,825,075

# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012	FY 2013
		Projected Actuals	Final Budget
1001	WATER - PRODUCTION		
50400	Salaries Water	176,500	180,250
50411	Overtime	17,250	17,250
50415	Employers FICA Expense	14,750	15,000
50420	Group Insurance Premiums	41,000	41,000
50430	Pension Plan I	11,000	12,500
50432	Pension Plan II	8,250	9,000
50535	Bulk Water Purchases	365,000	318,000
50540	Chemicals / Water	71,000	67,000
50548	Contract Services	6,000	6,000
50555	Lab Expense	14,500	16,000
50592	Equipment & Supplies	4,500	4,500
50595	Fuel & Lubricants	13,500	18,750
50640	M & R - Equipment	5,500	5,500
50675	M & R - Plant	62,000	60,000
50685	M & R - Vehicles	3,750	3,750
50765	Other Expense	1,000	3,000
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	3,300	3,250
50830	Uniforms	3,500	3,500
Total 1001	WATER - PRODUCTION	824,300	786,250
1002	WATER - DISTRIBUTION		
50400	Salaries Water	225,000	194,250
50411	Overtime	15,000	17,000
50415	Employers FICA Expense	17,500	16,250
50420	Group Insurance Premiums	32,000	45,750
50430	Pension Plan I	13,250	12,500
50432	Pension Plan II	9,500	9,500
50548	Contract Services	8,000	8,000
50550	Contract Serv-Leak Detect/GPS	15,000	15,000
50592	Equipment & Supplies	18,000	18,500
50595	Fuel & Lubricants	15,500	18,750
50640	M & R - Equipment	9,500	10,000
50685	M & R - Vehicles	8,500	12,000
50725	M & R Materials - Line	45,000	45,000
50730	M & R Materials - WT Tap	20,000	20,000
50755	Meter Expense - New Svc	19,000	24,000
50765	Other Expense	3,000	6,000
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	4,000	4,000
50830	Uniforms	4,000	4,000
Total 1002	WATER - DISTRIBUTION	483,750	482,500

VOL. 1539 PAGE 0786

# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012	FY 2013
		Projected Actuals	Final Budget
2001	WASTEWATER - TREATMENT		
50406	Salaries Sewer	114,000	120,000
50411	Overtime	11,500	11,500
50415	Employers FICA Expense	9,500	10,250
50420	Group Insurance Premiums	27,250	27,250
50430	Pension Plan I	7,000	8,250
50432	Pension Plan II	5,000	6,000
50543	Chemicals / WW Treatment	10,000	10,250
50548	Contract Services	4,000	4,000
50555	Lab Expense	6,000	7,000
50592	Equipment & Supplies	4,500	4,500
50595	Fuel & Lubricants	12,500	18,750
50640	M & R - Equipment	3,000	3,000
50675	M & R - Plant	30,000	25,000
50685	M & R - Vehicles	4,000	4,000
50742	Bio Solids - Compost	12,000	12,000
50765	Other Expense	1,000	3,000
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	2,500	2,500
50830	Uniforms	3,500	3,500
Total 2001	WASTEWATER - TREATMENT	269,250	282,750
2002	WASTEWATER - COLLECTION		
50406	Salaries Sewer	210,000	291,000
50411	Overtime	30,500	28,000
50415	Employers FICA Expense	18,000	24,500
50420	Group Insurance Premiums	50,000	68,500
50430	Pension Plan I	15,000	18,750
50432	Pension Plan II	10,000	14,500
50542	Chemicals/Collection System	11,000	11,000
50548	Contract Services	8,000	8,000
50550	Contract Serv-Leak Detect/GPS	15,000	15,000
50592	Equipment & Supplies	18,500	18,500
50595	Fuel & Lubricants	17,000	18,750
50640	M & R - Equipment	9,000	9,000
50645	M & R - Grinder Pump	98,000	100,000
50646	M & R - Grinders Sold	53,000	55,000
50670	M & R - Lift Station	22,000	22,000
50685	M & R - Vehicles	8,500	12,000
50715	M & R Materials - GP Tap	16,000	17,000
50725	M & R Materials - Line	35,000	35,000
50765	Other Expense	3,000	5,000
50785	Rent / Lease	1,000	2,000
50800	Safety Equipment & Supplies	3,000	3,000
50830	Uniforms	4,000	4,000
Total 2002	WASTEWATER - COLLECTION	655,500	780,500

VOL. 1539 PAGE 0787



# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
3001	SOLID WASTE - RECYCLING		
50409	Salaries - Monitor	45,000	51,250
50411	Overtime	750	750
50415	Employers FICA Expense	3,500	4,000
50420	Group Insurance Premiums	10,000	10,250
50430	Pension Plan I	2,250	2,500
50432	Pension Plan II	500	1,500
50599	Compactor Service	11,500	11,000
50600	Garbage Service - Commercial	92,000	92,000
50605	Garbage Service - Residential	433,000	433,750
50606	Recycling Service	18,500	18,500
50676	M & R Brush Site	5,000	5,000
50785	Rent / Lease	5,000	5,000
Total 3001	SOLID WASTE - RECYCLING	627,000	635,500
<b>TOTAL OPERATING EXPENSE</b>		<u>4,686,550</u>	<u>4,792,575</u>
<b>REVENUE OVER EXPENSE</b>		<u>1,331,750</u>	<u>1,162,675</u>
<b>ADDITIONAL EXPENDITURES</b>			
<b>FY 2012 ROUTINE CAPITAL EXPENDITURES</b>		654,000	
<b>FY 2012 MAJOR CAPITAL EXPENDITURES</b>		480,000	
<b>FY 2013 ROUTINE CAPITAL EXPENDITURES</b>			
14111-045	Fencecrete Fence for CWTP Front & SR Yard W		105,000
14121-052	Loop the Trails water line		150,000
14121-053	CWTP Sludge Barriers		42,000
14123-016	Line Extensions (Water)		10,000
14133-016	Line Extensions (Wastewater)		10,000
14151-023	Meter Replacement		90,000
14151-054	Replacement Backhoe (WWTP/Recycle)		85,000
14151-053	DR 5000 Analyzer for Water/Wastewater		10,000
14151-054	Lawn mower replacement		8,000
14151-055	Fork Lift for Warehouse		10,000
14151-056	ATV Vehicle with dump Bed		12,000
14151-057	Plate compactor or Double drum roller		16,000
14151-058	Pavement saw cutting machine		9,000
14167-999	Vehicle Addition (Foreman's)		23,000
	Emergency Equipment Replacement		<u>50,000</u>
	<b>SUBTOTAL ROUTINE CAPITAL EXPENDITURES</b>		630,000

# CITY OF HORSESHOE BAY

## UTILITY FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012	FY 2013
		Projected Actuals	Final Budget
FY 2013 MAJOR CAPITAL EXPENDITURES			
13183-011	West Water Plant Expansion - Engineering		100,000
13198-968	HSB N Blvd N Waterline Replacement		70,000
13200-966	HSB Blvd 12" Waterline Replacement		530,000
13192-034	Summit Rock Elevated Storage Tank		1,450,000
13194-035	Summit Rock Lift Station		540,000
	SUBTOTAL MAJOR CAPITAL EXPENDITURES		2,690,000
DEVELOPER'S CONTRIBUTION		(410,000)	(2,090,000)
	NET CITY COST OF MAJOR CAPITAL EXPENDITURES	70,000	600,000
TOTAL FY 2013 CAPITAL EXPENDITURES		724,000	1,230,000
DEBT SERVICE - PRINCIPAL SERIES 2007		290,000	300,000
DEBT SERVICE - PRINCIPAL SERIES 2011		150,000	160,000
TOTAL ADDITIONAL EXPENDITURES		1,164,000	1,690,000
NET CASH FLOW		167,750	(527,325)

**CITY OF HORSESHOE BAY**

**CAPITAL PROJECTS FUND  
BUDGET SUMMARY  
FISCAL YEAR 2012 - 2013**

BEGINNING UNRESTRICTED FUND BALANCE	4,400,000
REVENUES:	
Transfers In from General Fund	1,250,000
Interest From Investments	4,000
	<u>1,254,000</u>
TOTAL FUNDS AVAILABLE	<u>5,654,000</u>
EXPENDITURES:	
Project Management	100,000
Capital Expenditures	5,500,000
TOTAL EXPENDITURES	<u>5,600,000</u>
ENDING UNRESTRICTED FUND BALANCE	<u>54,000</u>

**CITY OF HORSESHOE BAY**

**CAPITAL PROJECTS FUND CAPITAL EXPENDITURES  
FISCAL YEAR 2012 - 2013**

50961	Street Improvements - CONST.	5,000,000
50962	Street Improvements - ENG/SURVEY	<u>500,000</u>
<b>TOTAL FY2013 CAPITAL EXPENDITURES</b>		<u><u>5,500,000</u></u>

# CITY OF HORSESHOE BAY

## CAPITAL PROJECTS FUND

### BUDGET

From 10/1/2012 To 9/30/2013

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING REVENUE</b>			
9700	STREET IMPROVEMENTS		
40310	Transfers In from General Fund	250,000	1,250,000
Total 9700	STREET IMPROVEMENTS	250,000	1,250,000
9999	INTEREST INCOME		
40220	Interest on Investments	8,000	4,000
Total 9999	INTEREST INCOME	8,000	4,000
<b>TOTAL OPERATING REVENUE</b>		258,000	1,254,000
<b>OPERATING EXPENDITURES</b>			
9700	STREET IMPROVEMENTS		
50410	Salaries and Wages	68,000	76,250
50415	Employers FICA Expense	5,500	6,000
50420	Group Insurance Premiums	1,750	7,000
50430	Pension Plan I	800	3,750
50431	Pension Plan II	800	3,750
50765	Other Expense	500	2,750
50810	Communications	500	500
Total 9700	STREET IMPROVEMENTS	77,850	100,000
<b>TOTAL OPERATING EXPENDITURES</b>		77,850	100,000
<b>FY 2012 CAPITAL EXPENDITURES</b>		6,000,000	
<b>FY 2013 CAPITAL EXPENDITURES</b>			
50961	Street Improvements - CONST.		5,000,000
50962	Street Improvements - ENG/SURVEY		500,000
<b>TOTAL FY 2013 CAPITAL EXPENDITURES</b>			5,500,000
<b>TOTAL EXPENDITURES</b>		6,077,850	5,600,000
<b>REVENUE OVER EXPENDITURES</b>		(5,819,850)	(4,346,000)

VOL. 1539 PAGE 0792

**CITY OF HORSESHOE BAY**

**DEBT SERVICE FUND  
BUDGET SUMMARY  
FISCAL YEAR 2012 - 2013**

BEGINNING UNRESTRICTED FUND BALANCE	4,600
REVENUES:	
Ad Valorem Taxes (\$.028/\$100 Tax Rate)	424,150
Interest From Investments	<u>100</u>
	424,250
TOTAL FUNDS AVAILABLE	<u>428,850</u>
EXPENDITURES:	
Debt Service Interest-Series 2011	169,250
Debt Service Principal -Series 2011	255,000
TOTAL EXPENDITURES	<u>424,250</u>
ENDING UNRESTRICTED FUND BALANCE	<u><u>4,600</u></u>

# CITY OF HORSESHOE BAY

## DEBT SERVICE FUND BUDGET

From 10/1/2011 To 9/30/2012

Account Code	Account Title	FY 2012 Projected Actuals	FY 2013 Final Budget
<b>OPERATING REVENUE</b>			
7000	TAX		
40150	Property Tax Collected (I&S)	430,000	424,150
Total 7000	TAX	430,000	424,150
9999	INTEREST INCOME		
40220	Interest on Investments	100	100
Total 9999	INTEREST INCOME	100	100
<b>TOTAL OPERATING REVENUE</b>		<b>430,100</b>	<b>424,250</b>
<b>OPERATING EXPENDITURES</b>			
7000	TAX		
50518	Debt Service Interest - Series 2011	185,500	169,250
50519	Debt Service Principal - Series 2011	240,000	255,000
Total 7000	TAX	425,500	424,250
<b>TOTAL OPERATING EXPENDITURES</b>		<b>425,500</b>	<b>424,250</b>
<b>REVENUE OVER EXPENDITURES</b>		<b>4,600</b>	<b>0</b>

City of Horseshoe Bay, Texas

General Fund  
Balance Sheet, May 31, 2012  
Unaudited

Cash	149,000
Receivables	437,000
Prior years taxes receivable	151,000
Investments	5,186,000
Total assets	5,923,000
Miscellaneous liabilities	387,000
Deposits, building permits	50,000
Deferred revenue, prior year taxes	151,000
Deferred revenue, current year items	1,163,000
Fund balance:	
Balance at October 1, 2011	3,566,000
Operations to May 31, 2012	757,000
Current year capital expenditures	-151,000
Total fund balance at May 31, 2012	4,172,000
Total liabilities and fund balance	5,923,000

It is anticipated that the following will occur from May 31, 2012 to September 30, 2012:

1. \$221,000 positive results from operations
2. \$140,000 additional capital expenditures
3. \$1,163,000 deferred revenue realized

The result would be the following:

Investments would be \$4,104,000

Fund balance would be \$4,253,000



City of Horseshoe Bay, Texas

Utility Fund  
Balance Sheet - May 31, 2012  
Unaudited

Cash	406,000
Accounts receivable	544,000
Standby fees receivable	54,000
Material and supplies inventory	72,000
Bond issuance cost	148,000
Investments:	
LCMUD#1	77,000
Rate Stabilization Fund	6,664,000
Total investments	6,741,000
Total property, plant and equipment	42,089,000
Accumulated depreciation	19,461,000
Net property, plant and equipment	22,628,000
Total assets	30,593,000
Miscellaneous liabilities	76,000
Payable to LCRA	134,000
Security deposits	253,000
Deferred revenue	131,000
Accrued interest	121,000
Bonds payable	9,985,000
Fund balance:	
Balance at October 1, 2011	19,121,000
Operations to May 31, 2012	772,000
Balance at May 31, 2012	19,893,000
Total liabilities and fund balance	30,593,000

Return to:  
City of HSB  
P.O. Box 7765  
HSB, TX 78657

FILED  
AT 12:26 O'CLOCK P M  
ON THE 24 DAY OF  
Sept. A.D. 2012.  
BETTE SUE HOY  
COUNTY CLERK  
LLANO COUNTY, TEXAS  
BY D.K. H  
DEPUTY  
STATE OF TEXAS  
COUNTY OF LLANO  
I hereby certify that this instrument was FILED on  
the date and at the time stamped hereon by me and  
was duly RECORDED in the Volume and Page of  
the Official Public Records of Llano County, Texas.  
Bette Sue Hoy  
BETTE SUE HOY  
COUNTY CLERK, LLANO CO, TEXAS  
VOL. 1539 PAGE 772-796  
RECORDED 9/24/2012

It is anticipated that the following will occur from May 31, 2012 to September 30, 2012:

1. \$560,000 positive results from operations
2. \$493,000 additional capital expenditures

The result would be the following:

The balance in the rate stabilization fund would be \$6,731,000  
Fund balance would be \$20,453,000

# FILED AND RECORDED



OFFICIAL PUBLIC RECORDS

*Janet Parker*

201207905

October 02, 2012 10:50:20 AM

FEE: \$112.00

Janet Parker, County Clerk

Burnet County, Texas